

Message Text

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70

ORIGIN TRSE-00

INFO OCT-01 EA-07 ISO-00 EB-07 L-03 SS-15 NSC-05 SP-02

OMB-01 /041 R

DRAFTED BY:TRSY:OS:OITA:DSFOSTER

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R 130410Z MAR 76

FM SECSTATE WASHDC

TO AMEMBASSY CANBERRA

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E.O. 11652: N/A

TAGS: EFIN

SUBJECT: U. S.- AUSTRALIA TAX TREATY

REF: CANBERRA 1459

1. THERE FOLLOWS A LIST OF POSSIBLE COMPROMISE
SOLUTIONS TO THE NON-DISCRIMINATION PROBLEM:

A. APPROVAL OF EXISTING VIOLATIONS OF NON-
DISCRIMINATION PRINCIPLE WITH PROHIBITION
AGAINST FURTHER DISCRIMINATION.

B) PROTECTION AGAINST DISCRIMINATION WHICH
IS MORE LIMITED THAN OECD ARTICLE--FOR
INSTANCE, WE ASSUME THAT AUSTRALIA COULD
AGREE NOT TO DISCRIMINATE AGAINST U. S.
CITIZENS WHO ARE RESIDENTS OF AUSTRALIA.

C) LIMITED AMENDMENT OF OLD CONVENTION WITHOUT
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ADDING NON-DISCRIMINATION ARTICLE, RATHER

THAN ENTERING INTO "NEW" CONVENTION.

D) SEPARATE RIGHT TO TERMINATE NON-DISCRIMINATION ARTICLE.

E) AGREEMENT TO CONSULT BEFORE ANY DISCRIMINATION IS EFFECTIVE.

F) PROVISION THAT FUTURE LEGISLATION MAY OVERRIDE NON-DISCRIMINATION ARTICLE IF SPECIFIC REFERENCE IS MADE TO NON-DISCRIMINATION ARTICLE.

G) AGREEMENT TO ENDEAVOR NOT TO DISCRIMINATE AND, IN THE EVENT OF DISCRIMINATION, TO CONSULT WITH A VIEW TO ELIMINATING THE DISCRIMINATION.

2. TREASURY SUGGESTS THAT EMBASSY GIVE THIS LIST TO O'REILLY AND EXPLAIN TO HIM THAT THE ITEMS ON THE LIST ARE SUGGESTIVE OF THE TYPE OF COMPROMISE WHICH ASSISTANT SECRETARY WALKER WOULD BE WILLING TO DISCUSS, AND THAT, ALTHOUGH SOME OF THE ITEMS ON THE LIST WOULD NOT BE ACCEPTABLE TO THE UNITED STATES AT THE PRESENT TIME, OTHERS MIGHT BE.

3. WE HOPE THAT THIS INFORMATION WILL BE HELPFUL TO O'REILLY IN CONNECTION WITH HIS CONSULTATIONS WITH THE NEW GOVERNMENT. INGERSOLL

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